

**SUMMARY OF MAJOR CHANGES TO
DOD 7000.14-R, VOLUME 6B, APPENDIX G
“GENERAL LEDGER CROSSWALK FOR THE STATEMENT OF FINANCING”**

Substantive revisions are denoted by a ★ preceding the section, paragraph, table, or figure that includes the revision

PARA	EXPLANATION OF CHANGE/REVISION	PURPOSE
Table G-1	Updated the general ledger crosswalk for the Statement of Financing to include changes required for fiscal year 2001 audited financial statements. The Department of the Treasury, Financial Management Service issued changes May 2001.	Update

TABLE OF CONTENTS

GENERAL LEDGER CROSSWALK FOR THE STATEMENT OF FINANCING

Appendix G

★APPENDIX G**GENERAL LEDGER CROSSWALK FOR THE STATEMENT OF FINANCING**

The following explains the information included in the columns of the crosswalk (all ending balances are preclosing balances):

- A. Column (1) represents the line number on the statement.
- B. Column (2) identifies the title of the line number on the statement.
- C. Column (3) identifies if the United States Government Standard General Ledger (USSGL) account is preclosing (Pre) or postclosing (Post).
- D. Column (4) indicates the balance or value selected for each account (E = End of period balance, B = Beginning of period balance, E-B = End of period balance less the beginning of period balance).
- E. Column (5) reflects the USSGL account numbers included on each line of the statement.
- F. Column (6) identifies the title of the USSGL account.
- G. Column (7) additional information to be used in developing the presentation of the identified data.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Financing Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Detail Required
1.	Obligations and Nonbudgetary Resources					
1.A.	Obligations Incurred	Pre	E-B	4801	Unexpended Obligations – Unpaid	★Cover–unfunded liabilities;
		Pre	E-B	4802	★Unexpended Obligations – Prepaid/Advance	★Not cover–unfunded liabilities
		Pre	E	4881	Upward Adjustments of Prior-Year – Unpaid	★Cover–unfunded liabilities;
		Pre	E	4882	Unexpended Obligations	★Not cover–unfunded liabilities
		Pre	E	4882	★Upward Adjustments of Prior-Year	★Cover–unfunded liabilities;
		Pre	E-B	4901	Prepaid/Advanced Unexpended Obligations	★Not cover–unfunded liabilities
		Pre	E	4902	Expended Authority – Unpaid	
		Pre	E	4981	Expended Authority – Paid	
		Pre	E	4981	Upward Adjustments of Prior-Year – Unpaid	
		Pre	E	4982	Expended Authority	
		Pre	E	4982	Upward Adjustments of Prior-Year – Paid Expended Authority	
Comment No. 1: “Obligations incurred” reported on this line must equal the obligations incurred reported on the Statement of Budgetary Resources. Obligations incurred are defined in the Office of Management and Budget (OMB) Circular A-34.						
1.B.	Less: Spending Authority from Offsetting Collections and Obligation Adjustments	Pre	E	4252	Reimbursements and Other Income Earned – Collected	
		Pre	E	4261	Actual Collection of Fees	
		Pre	E	4262	Actual Collection of Loan Principal	
		Pre	E	4263	Actual Collection of Loan Interest	
		Pre	E	4264	Actual Collection of Rent	
		Pre	E	4265	Actual Collections from Sale of Foreclosed Property	
		Pre	E	4266	Other Actual Collections – Non-federal	
		Pre	E	4271	Actual Program Fund Subsidy Collected – Definite – Current	
		Pre	E	4272	Actual Program Fund Subsidy Collected – Indefinite – Permanent	

Table G-1

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Financing Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Detail Required
1.B.	Less: Spending Authority from Offsetting Collections and Obligation Adjustments (Continued)	Pre	E	4273	Interest Collected from Treasury	Obligated amounts only for final in year of expiration; (Decreases)/Increases
		Pre	E	4274	Actual Program Fund Subsidy Collected – Indefinite – Current	
		Pre	E	4275	Actual Collections from Liquidating Fund	
		Pre	E	4276	Actual Collections from Financing Fund	
		Pre	E	4277	Other Actual Collections – Federal	
		Pre	E	4872	Downward Adjustments of Prior-Year – Prepaid/Advanced Unexpended Obligations Refunds Collected	
		Pre	E	4972	Downward Adjustments of Prior-Year – Paid Expended Authority Refunds Collected	
		Pre	E-B	4251	Reimbursements and Other Income Earned – Receivable	
		Pre	E-B	4281	Actual Program Fund Subsidy Receivable – Definite – Current	
		Pre	E-B	4282	Actual Program Fund Subsidy Receivable – Indefinite – Permanent	
		Pre	E-B	4283	Interest Receivable from Treasury	
		Pre	E-B	4284	Actual Program Fund Subsidy Receivable – Indefinite – Current	
		Pre	E-B	4285	Receivable from Liquidating Fund	
		Pre	E-B	4286	Receivable from the Financing Fund	
		Pre	E-B	4287	Other Federal Receivables	
		Pre	E-B	4222	Unfilled Customer Orders With Advance	
		Pre	E-B	4221	Unfilled Customer Orders Without Advance	Obligated amounts only for final in year of expiration; (Decreases)/Increases
		Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers – Receivable	Obligated amounts only for final in year of expiration; (Decreases)/Increases
		Pre	E	4255	Appropriation Trust Fund Expenditure Transfers – Collected	

Table G-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Financing Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Detail Required
1.B.	Less: Spending Authority from Offsetting Collections and Obligation Adjustments (Continued)	Pre	E	4871	Downward Adjustments of Prior-Year – Unpaid Unexpended Obligations	
		Pre	E	4971	Downward Adjustments of Prior-Year – Unpaid Expended Authority	
★	Comment No. 2: On line 1.B, report offsetting collections, recoveries of authority and other items as defined in OMB Circular A-34.					
1.C.	Donations Not in the Entity's Budget	Pre	E	5610	Donated Revenue – Nonfinancial Resources	
		Pre	E	5619	★ Contra Donated Revenue – Nonfinancial Resources	
	Comment No. 3: Amounts on line 1.C should agree with nonfinancial donations reported on the Statement of Changes in Net Position.					
1.D.	Financing Imputed for Cost Subsidies	Pre	E	5780	Imputed Financing Sources	
	Comment No. 4: Amount on line 1.D should agree with imputed financing reported on the Statement of Changes in Net Position.					
1.E.	Transfers-In (Out) Financing	Pre	E	5720	Financing Sources Transferred In Without Reimbursement	★ Identify asset related to transfer
		Pre	E	5730	Financing Sources Transferred Out Without Reimbursement	★ Identify asset related to transfer
	Comment No. 5: Amount on line 1.E should agree with transfers-in and transfers-out of nonmonetary assets reported on the Statement of Changes in Net Position.					
1.F.	Less: Exchange Revenue Not in the Entity's Budget	Pre	E-B	1310	Accounts Receivable	Non-federal; (Increases)/Decreases; Portion associated with Non-federal exchange revenue; Excludes accounts receivable related to vendor overpayments
		Pre	E-B	1319	Allowance for Loss on Accounts Receivable	Non-federal; (Increases)/Decreases; Portion associated with Non-federal exchange revenue
		Pre	E-B	1340	Interest Receivable	Non-federal; (Increases)/Decreases
		Pre	E-B	1349	Allowance for Loss on Interest Receivable	Non-federal; (Increases)/Decreases

Table G-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Financing Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Detail Required
1.F.	Less: Exchange Revenue Not in the Entity's Budget (Continued)	Pre	E	4263	Actual Collection of Loan Interest	Credit reform interest accruals and amortization adjustment to interest revenue
		Pre	E	4273	Interest Collected from Treasury	Credit reform interest accruals and amortization adjustment to interest revenue
		Pre	E	5100	Revenue from Goods Sold	
		Pre	E	5109	Contra Revenue for Goods Sold	
		Pre	E	5200	Revenue from Services Provided	
		Pre	E	5209	Contra Revenue for Services Provided	
		Pre	E	5310	Interest Revenue	Credit reform interest accruals and amortization adjustment to interest revenue
		Pre	E	5319	Contra Revenue for Interest	
		Pre	E	5320	★Penalties, Fines and Administrative Fees Revenue	
		Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	
		Pre	E	5900	Other Revenue	
		Pre	E	5909	Contra Revenue for Other Revenue	
		Comment No. 6: On line 1.F, USSGL account 1310 excludes vendor overpayments related to a receivable and a reduction of cost/expense.				
		Comment No. 7: For USSGL 5XXX accounts on line 1.F, report trust or special fund receipts related to exchange revenue that are either (1) designated by Treasury as “available” but are not immediately available for obligation upon collection, or (2) designated by Treasury as “unavailable” and nonbudgetary until specifically appropriated. Exclude amounts in 1310 and 1340. Also report on line 1.F USSGL account 5310 for credit reform interest accruals and amortization adjustment to interest revenue.				
		Comment No. 8: The current treatment complies with Statement of Federal Financial Accounting Standard No. 7.				
1.G.	Nonexchange Revenue Not in the Entity's Budget	Pre	E	5900	Other Revenue	Portion associated with nonexchange revenue; Nonbudgetary
		Pre	E	5909	Contra Revenue for Other Revenue	Portion associated with nonexchange revenue; Nonbudgetary

Table G-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Financing Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Detail Required
	Comment No. 9: Amounts on line 1.G should agree with those reported on the Statement of Changes in Net Position as part of financing sources other than exchange revenue.					
1.H.	Less: Trust or Special Fund Receipts Related to Exchange in the Entity's Budget	Pre	E	5100	Revenue from Goods Sold	Subtract; Trust or Special fund receipts related to exchange revenue in the entity's budget
		Pre	E	5109	Contra Revenue for Goods Sold	Trust or Special fund receipts related to exchange revenue in the entity's budget
		Pre	E	5200	Revenue from Services Provided	Subtract; Trust or Special fund receipts related to exchange revenue in the entity's budget
		Pre	E	5209	Contra Revenue for Services Provided	Trust or Special fund receipts related to exchange revenue in the entity's budget
		Pre	E	5310	Interest Revenue	Subtract; Trust or Special fund receipts related to exchange revenue in the entity's budget
		Pre	E	5319	Contra Revenue for Interest	Trust or Special fund receipts related to exchange revenue in the entity's budget
		Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	Subtract; Trust or Special fund receipts related to exchange revenue in the entity's budget
		Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	Trust or Special fund receipts related to exchange revenue in the entity's budget
		Pre	E	5400	Benefit Program Revenue	Subtract; Trust or Special fund receipts related to exchange revenue in the entity's budget

Table G-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Financing Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Detail Required
1.H.	Less: Trust or Special Fund Receipts Related to Exchange in the Entity's Budget (Continued)	Pre	E	5409	Contra Revenue for Benefit Program Revenue	Trust or Special fund receipts related to exchange revenue in the entity's budget
		Pre	E	5900	Other Revenue	Subtract; Trust or Special fund receipts related to exchange revenue in the entity's budget
		Pre	E	5909	Contra Revenue for Other Revenue	Trust or Special fund receipts related to exchange revenue in the entity's budget
	Comment No. 10: Activity reported on line 1.H is a component of net cost. This activity would normally be classified as offsetting collections but is not reported as such based on instructions in OMB Circular A-34. Therefore, this line adjusts obligations as do offsetting collections reported on line 1.B.					
1.I.	Other	Pre	E	5790	Other Financing Sources	
1.J.	Total Obligations as Adjusted and Nonbudgetary Resources				Calculation: The sum of lines 1.A through 1.I	
2.	Resources That Do Not Fund Net Cost of Operations:					
2.A.	Change in Amount of Goods Services and Benefits Ordered but Not Yet Received (Net Increases) Net Decreases	Pre	E-B	4801	Unexpended Obligations – Unpaid	Net (Increases)/Decreases
		Pre	E	4871	Downward Adjustments of Prior-Year – Unpaid Unexpended Obligations	
		Pre	E	4881	Upward Adjustments of Prior-Year – Unpaid Unexpended Obligations	
		Pre	E-B	4802	Unexpended Obligations – Prepaid/Advanced	Net (Increases)/Decreases
		Pre	E	4872	Downward Adjustments of Prior-Year – Prepaid/Advanced Unexpended Obligations Refunds Collected	

Table G-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Financing Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Detail Required
2.A.	Change in Amount of Goods Services and Benefits Ordered but Not Yet Received (Net Increases) Net Decreases (Continued)	Pre	E	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	
2.B.	Change in Unfilled Customer Orders	Pre	E-B	4221	Unfilled Customer Orders Without Advance	
		Pre	E-B	4222	Unfilled Customer Orders With Advance	
Comment No. 11: Include unfilled customer orders (line 2.B); otherwise, the Statement of Financing will not reconcile.						
2.C.	Costs Capitalized on the Balance Sheet (Increases)/Decreases	★Pre	★E-B	1711	Land and Land Rights	Assets purchased during fiscal year; ★Separately identify federal purchases
		★Pre	★E-B	1712	Improvements to Land	Assets purchased during fiscal year; ★Separately identify federal purchases
		★Pre	★E-B	1720	Construction in Progress	Assets purchased during fiscal year; ★Separately identify federal purchases
		★Pre	★E-B	1730	Buildings, Improvements, and Renovations	Assets purchased during fiscal year; ★Separately identify federal purchases
		★Pre	★E-B	1740	Other Structures and Facilities	Assets purchased during fiscal year; ★Separately identify federal purchases
		★Pre	★E-B	1750	Equipment	Assets purchased during fiscal year; ★Separately identify federal purchases
		★Pre	★E-B	1810	Assets Under Capital Lease	Assets purchased during fiscal year; ★Separately identify federal purchases
		★Pre	★E-B	1820	Leasehold Improvements	Assets purchased during fiscal year; ★Separately identify federal purchases

Table G-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Financing Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Detail Required
2.C.	Costs Capitalized on the Balance Sheet (Increases)/Decreases (Continued)	★Pre	★E-B	1830	★Internal Use Software	Assets purchased during fiscal year; ★Separately identify federal purchases
		★Pre	★E-B	1840	Other Natural Resources	Assets purchased during fiscal year; ★Separately identify federal purchases
		★Pre	★E-B	1890	Other General Property, Plant and Equipment	Assets purchased during fiscal year; ★Separately identify federal purchases
		Pre	E-B	1719	Accumulated Depreciation on Improvements to Land	Use to adjust book value of assets upon disposition
		Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements and Renovations	Use to adjust book value of assets upon disposition
		Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities	Use to adjust book value of assets upon disposition
		Pre	E-B	1759	Accumulated Depreciation on Equipment	Use to adjust book value of assets upon disposition
		Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease	Use to adjust book value of assets upon disposition
		Pre	E-B	1829	Accumulated Depreciation on Leasehold Improvements	Use to adjust book value of assets upon disposition
		Pre	E-B	1839	★Accumulated Amortization on Internal Use Software	Use to adjust book value of assets upon disposition
		Pre	E-B	1849	Allowance for Depletion	Use to adjust book value of assets upon disposition
		Pre	E-B	1350	Loans Receivable	Noncredit reform loans
		Pre	E-B	4901	Expended Authority – Unpaid	Credit reform loans
		Pre	E	4902	Expended Authority – Paid	Credit reform loans
		Pre	E	4971	Downward Adjustments of Prior-Year – Unpaid Expended Authority	Credit reform loans; Financing account/Liquidating account
		Pre	E	4972	Downward Adjustments of Prior-Year – Paid Expended Authority Refunds Collected	Credit reform loans; Financing account/Liquidating account

Table G-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Financing Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Detail Required
2.C.	Costs Capitalized on the Balance Sheet (Increases)/Decreases (Continued)	Pre	E	4981	Upward Adjustments of Prior-Year – Unpaid Expended Authority	Credit reform loans; Financing account/Liquidating account
		Pre	E	4982	Upward Adjustments of Prior-Year – Paid Expended Authority	Credit reform loans; Financing account/Liquidating account
		Pre	E-B	1511	Operating Materials and Supplies Held for Use	Assets purchased during fiscal year; ★Separately identify federal purchases
		Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use	Assets purchased during fiscal year; ★Separately identify federal purchases
		Pre	E-B	1513	Operating Materials and Supplies – Excess, Unserviceable and Obsolete	Assets purchased during fiscal year; ★Separately identify federal purchases
		Pre	E-B	1521	★Inventory Purchased for Resale	Assets purchased during fiscal year; ★Separately identify federal purchases
		Pre	E-B	1522	Inventory Held in Reserve for Future Sale	Assets purchased during fiscal year; ★Separately identify federal purchases
		Pre	E-B	1523	Inventory Held for Repair	Assets purchased during fiscal year; ★Separately identify federal purchases
		Pre	E-B	1524	Inventory – Excess, Obsolete and Unserviceable	Assets purchased during fiscal year; ★Separately identify federal purchases
		Pre	E-B	1525	Inventory – Raw Materials	Assets purchased during fiscal year; ★Separately identify federal purchases
		Pre	E-B	1526	Inventory – Work-in-Process	Assets purchased during fiscal year; ★Separately identify federal purchases

Table G-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Financing Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Detail Required
2.C.	Costs Capitalized on the Balance Sheet (Increases)/ Decreases (Continued)	Pre	E-B	1527	Inventory – Finished Goods	Assets purchased during fiscal year; ★Separately identify federal purchases
		Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs	Assets purchased during fiscal year; ★Separately identify federal purchases
		Pre	E-B	1571	Stockpile Materials Held in Reserve	Assets purchased during fiscal year; ★Separately identify federal purchases
		Pre	E-B	1572	Stockpile Materials Held for Sale	Assets purchased during fiscal year; ★Separately identify federal purchases
		Pre	E-B	1591	Other Related Property	Assets purchased during fiscal year; ★Separately identify federal purchases
		Pre	E-B	1529	Inventory – Allowance	Use to adjust book value of inventory upon disposition
		Pre	E-B	1569	Commodities – Allowance	Use to adjust book value of inventory upon disposition
		Pre	E-B	1599	Other Related Property – Allowance	Use to adjust book value of inventory upon disposition
		Pre	E-B	1620	Investments in Securities Other Than Public Debt Securities	Non-federal
		Pre	E-B	1690	Other Investments	Non-federal
		Pre	E-B	1310	Accounts Receivable	Non-federal
Comment No. 12: If “costs capitalized on the balance sheet: Property, plant and equipment” line 2.C cannot be derived from the change in the asset accounts, an optional method is to tag the asset transactions that affect this line. The transactions identified thus far that affect “costs capitalized on the balance sheet: Property, plant and equipment” include purchases net of vendor overpayments, donations, transfers-in, transfers-out and the book value of assets sold or disposed of if a budgetary resource is recognized for the proceeds of the sale. Agencies also may find it useful to accumulate the amounts needed from these transactions in an agency-defined memorandum account (9000 series).						
Comment No. 13: Note that other asset transactions that have yet to be identified also may affect this line.						

Table G-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Financing Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Detail Required
	<p>Comment No. 14: For losses incurred when an asset is sold or disposed of and a budgetary resource is recognized, two options exist for reporting the loss on the Statement of Financing. The first option is to include the book value in Section 2.C: Costs Capitalized on the Balance Sheet and exclude the loss in Section 3. Components of Costs of Operations that Do Not Require or Generate Resources. The second option is to include the loss in Section 3. Then, in Section 2.C, include the book value of the asset less the loss.</p> <p>Comment No. 15: Comment: If “costs capitalized on the balance sheet: Purchases of inventory” line 2.C cannot be derived from the change in the inventory accounts, an optional method is to tag the asset transactions that affect this line. The transactions identified thus far that affect “costs capitalized on the balance sheet: Purchases of inventory” include purchases net of vendor overpayments, donations, transfers-in, transfers-out and the book value of assets sold or disposed of if a budgetary resource is recognized for the proceeds of sale. Agencies may also find it useful to accumulate the amounts needed from these transactions in an agency-defined memorandum account (9000 series).</p> <p>★Comment No. 16: Transactions for non-government securities have not been completed. Changes to line 2.C may be necessary once the transactions are completed.</p> <p>★Comment No. 17: Account 1310, Accounts Receivable includes vendor overpayments related to capitalized assets. Note that other transactions yet to be identified may also affect this line.</p>					
2.D.	Financing Sources that Funds Costs of Prior Periods	Pre	E	4118	Reestimated Discretionary Loan Subsidy Appropriation – Indefinite – Permanent	Credit reform loans
		Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Net debit balance for vendor overpayments collected
		-OR-				
		Pre	E-B	1310	Accounts Receivable	Vendor overpayments collected
★		Pre	E-B	2140	Accrued Interest Payable	Unfunded, not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
		Pre	E-B	2160	Entitlement Benefits Due and Payable	If net decrease, unfunded; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations

Table G-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Financing Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Detail Required
2.D.	Financing Sources that Funds Costs of Prior Periods (Continued)	Pre	E-B	2170	Subsidy Payable to Financing Account	Credit reform; If net decrease, unfunded; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
		Pre	E-B	2190	Other Accrued Liabilities	If net decrease, unfunded; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
		Pre	E-B	2220	Unfunded Leave	If net decrease; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
		Pre	E-B	2225	Unfunded Federal Employees' Compensation Act (FECA) Liability	If net decrease; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
		Pre	E-B	2290	Other Unfunded Employment Related Liability	If net decrease; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
		Pre	E-B	2610	Actuarial Pension Liability	If net decrease; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations

Table G-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Financing Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Detail Required
2.D.	Financing Sources that Funds Costs of Prior Periods (Continued)	Pre	E-B	2620	Actuarial Health Insurance Liability	★If net decrease; Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
		Pre	E-B	2630	Actuarial Life Insurance Liability	If net decrease; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
		Pre	E-B	2650	Actuarial FECA Liability	If net decrease; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
		Pre	E-B	2690	Other Actuarial Liabilities	If net decrease; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
		Pre	E-B	2920	Contingent Liabilities	If net decrease; ★Unfunded; Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
		Pre	E-B	2940	Capital Lease Liability	If net decrease; Related to payment made prior to Fiscal Year 1991; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
★		Pre	E-B	2960	Accounts Payable Canceled	If net decrease

Table G-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Financing Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Detail Required
2.D.	Financing Sources that Funds Costs of Prior Periods (Continued)	Pre	E-B	2990	Other Liabilities	If net decrease; ★Unfunded; Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
		Pre	E-B	2995	★Estimated Cleanup Cost Liability	If net decrease; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
★		Pre	E	7400	Prior Period Adjustments	Use if related to an offset in a liability reported in section 2.D
★		Pre	E	5730	Financing Sources Transferred Out Without Reimbursement	Use if related to an offset in a liability reported in section 2.D
★	Less: Financing Sources Transferred In Without Reimbursement	Pre	E	5720	Financing Sources Transferred In Without Reimbursement	Use if related to an offset in a liability reported in section 2.D
		-OR-				
		Pre	E	6800	Future Funded Expenses	Credit account balance; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
★		Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Credit account balance; Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
Comment No. 18: The collection of vendor overpayments may be reported as a resource that does not affect net cost of operations on line 2.D. The amount reported on line 2.D for vendor overpayments may be derived in two ways: (1) from the change in accounts receivable or, (2) from the increase to USSGL account 6790 recorded when the collection is received.						

Table G-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Financing Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Detail Required
	★Comment No. 19: If “financing sources that fund costs of prior periods” cannot be derived from the change in the unfunded liabilities, an optional method is to record a decrease to future funded expenses, USSGL account 6800 and/or 6850 when funding becomes available. The decreases (credit balances) are reported as financing sources that fund costs of prior periods.					
2.E	Collections that Decrease	Pre	E	4261	Actual Collection of Fees	Credit reform
	Credit Program Receivables	Pre	E	4262	Actual Collection of Loan Principal	Credit reform
	or Increase Credit Program	Pre	E	4264	Actual Collection of Rent	Credit reform
	Liabilities	Pre	E	4265	Actual Collections from Sale of Foreclosed Property	Credit reform
		Pre	E	4266	Other Actual Collections – Non-federal	Credit reform, portion that increases loan guarantee liability or allowance for subsidy
		Pre	E	4271	Actual Program Fund Subsidy Collected – Definite – Current	Credit reform
		Pre	E	4272	Actual program Fund Subsidy Collected – Indefinite – Permanent	Credit reform
		Pre	E	4274	Actual Program Fund Subsidy Collected – Indefinite – Current	Credit reform
		Pre	E	4275	Actual Collections from Liquidating Fund	Credit reform, portion that increases loan guarantee liability or allowance for subsidy
		Pre	E	4277	Other Actual Collections – Federal	Credit reform, portion that increases loan guarantee liability or allowance for subsidy
		Pre	E-B	4281	Actual Program Fund Subsidy Receivable – Definite – Current	Credit reform
		Pre	E-B	4282	Actual Program Fund Subsidy Receivable – Indefinite – Permanent	Credit reform
		Pre	E-B	4284	Actual Program Fund Subsidy Receivable – Indefinite – Current	Credit reform
		Pre	E-B	4285	Receivable from the Liquidating Fund	Credit reform
		Pre	E-B	4286	Receivable from the Financing Fund	Credit reform

Table G-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Financing Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Detail Required
2.E.	Collections that Decrease Credit Program Receivables or Increase Credit Program Liabilities (Continued)	Pre	E-B	4287	Other Federal Receivables	Credit reform
2.F.	Adjustments for Trust Fund Outlays that Do Not Affect Net Cost	Pre	E	5760	★Expenditure Financing Sources – Transfers-Out	Adjustment for trust fund outlays that do not affect net cost
2.G.	Other – (Increases)/Decreases	Pre	E	7400	Prior Period Adjustments	★Use if related to asset or a decrease in a liability reported in Section 2
	Comment No. 20: The Statement of Financing for certain inventory scenarios does not reconcile unless USSGL account 7400 is included on line 2.G The transactions for prior period adjustments must be analyzed and only those relating to an asset reported in Section 2 should be included on this line.					
2.H.	Total Resources that Do Not Fund Net Costs of Operations				Calculation: The sum of lines 2.A through 2.G	
3.	Components of Costs of Operations that Do Not Require or Generate Resources:					
3.A.	Depreciation and Amortization	Pre Pre	E E-B	6710 1613	Depreciation, Amortization and Depletion ★Amortization of Discount and Premium on United States Treasury Securities Issued by Public Debt	Subtract net debit balance; Add net credit balance; Related to exchange revenue
3.B.	Bad Debts Related to Uncollectable Non-Credit Reform Receivables	Pre	E	6720	Bad Debt Expense	Related to uncollectible noncredit reform receivables
3.C.	Revaluation of Assets and Liabilities – Increases/ (Decreases)	Pre Pre	E E	7190 7290	Other Gains Other Losses	Revaluation of assets Revaluation of assets

Table G-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Financing Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Detail Required
3.D.	Loss of Disposition of Assets	Pre	E	7110	Gain on Disposition of Assets	Include if a budgetary resource is not recognized upon sale or disposition of assets
		Pre	E	7210	Losses on the Disposition of Assets	
3.E.	Other – Increases/(Decreases)	Pre	E	6500	Cost of Goods Sold	
		Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Net credit balance for vendor overpayments receivable; Debit balance for other activity
		Pre	E	6199	Adjustments to Subsidy Expense	Downward subsidy reestimate
		Pre	E	7300	Extraordinary Items	Associated with obligations only
Comment No. 21: An option for recording the decrease in cost that results from a receivable for a vendor overpayment is to record a decrease to USSGL account 6790. The decrease is reported as part of components of cost that do not require or generate resources.						
3.F.	Total Costs that Do Not Require Resources				Calculation: The sum of lines 3.A through 3.E	
4.	Financing Sources Yet to be Provided	Pre	E	7400	Prior Period Adjustments	★Use if related to an offset in a liability reported in Section 4
★		Pre	E-B	2140	Accrued Interest Payable	Not covered by budgetary resources
		Pre	E-B	2160	Entitlement Benefits Due and Payable	If net increase, unfunded; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
		Pre	E-B	2170	Subsidy Payable to Financing Account	Credit reform; If net increase, unfunded; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations

Table G-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Financing Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Detail Required
4.	Financing Sources Yet to be Provided (Continued)	Pre	E-B	2190	Other Accrued Liabilities	If net increase, unfunded; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
		Pre	E-B	2220	Unfunded Leave	If net increase; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
		Pre	E-B	2225	Unfunded FECA Liability	If net increase; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
		Pre	E-B	2290	Other Unfunded Employment Related Liability	If net increase; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
		Pre	E-B	2610	Actuarial Pension Liability	If net increase; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
		Pre	E-B	2620	Actuarial Health Insurance Liability	If net increase
		Pre	E-B	2630	Actuarial Life Insurance Liability	If net increase; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations

Table G-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Financing Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Detail Required
4.	Financing Sources Yet to be Provided (Continued)	Pre	E-B	2650	Actuarial FECA Liability	If net increase; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
		Pre	E-B	2690	Other Actuarial Liabilities	If net increase; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
		Pre	E-B	2920	Contingent Liabilities	If net increase; ★Unfunded; Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
		Pre	E-B	2940	Capital Lease Liability	If net increase; Related to a payment made prior to FY 1991; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
★		Pre	E-B	2960	Accounts Payable Canceled	If net increases
		Pre	E-B	2990	Other Liabilities	If net increase; ★Unfunded; Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
		Pre	E-B	2995	★Accrued Cleanup Cost Liability	If net increase; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations

Table G-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Statement of Financing Line Title	Pre/Post	Trial Bal.	Account No.	Account Title	Additional Detail Required
★4.	Financing Sources Yet to be Provided (Continued)	Pre	E-B	5720	Financing Sources Transferred In Without Reimbursement	Use if related to an offset in a liability reported in section 2.D
★	Less:	Pre	E-B	5730	Financing Sources Transferred Out Without Reimbursement	Use if related to an offset in a liability reported in section 2.D
★	Less:	Pre	E-B	7400	Prior Period Adjustments	Use if related to an offset in a liability reported in section 2.D
		-OR- Pre	E	6800	Future Funded Expenses	Debit account balance; ★Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
★		Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Debit account balance; Not covered by budgetary resources, covered by unobligated balances or covered by unexpended obligations
	Comment No. 22: Financing sources yet to be provided may be derived using the change in certain liability accounts if a net increase results. Another option is to use the debit balance of USSGL account 6800, "Future Funded Expenses" and/or USSGL 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)."					
5.	Net Cost of Operations				Calculation: 1.J + 2.H + 3.F + 4	
	Comment No. 23: AN IMPORTANT NOTE: As with a cash-flow statement (no longer required in the federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by the Federal Accounting Standards Advisory Board in a special edition newsletter, dated March 1, 1999.					
★	Comment No. 24: Eliminations: Eliminations will track directly to the Statement of Budgetary Resources and other financial statements that have been tagged. Refer to those statements for elimination pairs for the Statement of Financing.					

Table G-1 (Continued)